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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** All County Treasurers and Auditors

**FROM:** Micah G. Vincent, Commissioner

**RE:** Legislative Changes Affecting Payment Plans and the Delinquent Property List

**DATE:** May 19, 2014

On March 26, 2014, Governor Pence signed into law Senate Enrolled Act 367 ("SEA 367"), which introduces changes concerning property tax payment plans and the list of delinquent properties subject to tax sale. These changes are effective July 1, 2014. Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

Section 7 of SEA 367 amends IC 6-1.1-24-1 so that the delinquent properties list that the county treasurer certifies to the county auditor includes a list of real property on which any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10 and the delinquent property taxes, special assessments, and now including *penalties, fees, or interest* due that exceed \$25.

Section 8 amends IC 6-1.1-24-1.2(f) so that if a taxpayer fails to make a payment under the mutually satisfactory arrangement for the payment of delinquent taxes entered into under subsection (c), the county treasurer and the taxpayer may enter into a subsequent arrangement and avoid the penalties under subsection (e) (those penalties provide that the arrangement is void and the county auditor must immediately place the tract or item of real property on the list of real property eligible for sale at a tax sale).

Section 8 deletes the language in IC 6-1.1-24-1.2(f) which provided that if the county auditor acts under subsection (e) with respect to a tract or item, the taxpayer may not enter into another payment plan with respect to that tract or item after the due date of the payment and before the date that succeeds by five years the date on which the original arrangement would have expired if the arrangement had not become void.

## Contact Information

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